

Reappraisal - GIS Staff		Agency/Program #: 5801-08-I1
		Division: Property Assessment
		Program: Property Assessment
Agency Name:	Department of Revenue	
Agency Contact:		Enter Phone #
LFC Contact:	Rep. Sesso and Rep. Taylor	
LFD Liaison:	Greg DeWitt	444-5392
OBPP Liaison:	Mark Bruno	444-4588

Program or Project Description:

Fund Name:	2008		2009		Approp & Expenditure numbers are as of October 31, 2007
	Approp.	Expended	Approp.	Expended	
General Fund					
State Special					
Federal Funds					
Total:	\$0	\$0	\$0	\$0	

Goal(s):

Complete Current Reappraisal Cycle in a Uniform and Equitable Fashion by December 31, 2008

Complete in a timely and accurate fashion the uniform and equitable reappraisal and valuation of all properties subject to the current 6-year reappraisal cycle (Class 4 residential, commercial, and industrial properties, Class 3 agricultural land, and Class 10 forest land).

Performance Measures :

2009 Biennium Significant Milestones:	Completion Dates	
	Target	Actual
1		
2		
3		
4		
5		

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Performance Report:

LFD Narrative:





Version	Date	Author

Change Description



GOVERNOR'S OFFICE OF
BUDGET AND PROGRAM PLANNING

Goals/Objectives

Complete your draft of the following information for each agency goal and related objectives. This will be reviewed by the policy and budget staff. Do not exceed two pages.

- Save the document in the Guest Directory\Performance Indicators in your agency folder, named in the following format: **aaaa.ppp.vv** Where aaaa is the agency number, ppp is a number of your choice to identify each goal, and vv is the version number. The first version should be 01, then 02, etc.
- Send your OBPP budget analyst a message when you have saved a document(s) in the file.

Agency Contact: Larry Finch / Randy Wilke

Phone Number: 3526 / 841-2562

Agency Name: Department of Revenue

Division: Property Assessment Division

Program (identify and briefly describe):

List a single goal and brief description:

Goal II: Complete Current Reappraisal Cycle in a Uniform and Equitable Fashion by January 1, 2009

Complete in a timely and accurate fashion the uniform and equitable reappraisal and valuation of all properties subject to the current 6-year reappraisal cycle (Class 4 residential, commercial, and industrial properties, Class 3 agricultural land, and Class 10 forest land). Specifically:

Objective I: By January 1, 2009 complete the discovery of, and establish new appraisal (current market) values for, all Class 4 residential, commercial and industrial properties in a manner that meets or exceeds the uniformity and equalization reappraisal standards inherent in Montana's Constitution, the Montana Code Annotated, and generally recognized reappraisal standards.

Objective II: By January 1, 2009 complete the valuation and reappraisal of all Class 3 agricultural and Class 10 forestland properties by establishing uniform and equitable values that accurately reflect current land use and productivity in a manner that meets or exceeds the reappraisal standards inherent in Montana's Constitution, the Montana Code Annotated, and generally recognized reappraisal standards. Class 3 agricultural land has not undergone classification review, yield updates, and valuation schedule updates - that is, a complete statewide reappraisal - since 1963.

Describe the performance measures related to this goal:

Performance Measure I: Based on a comprehensive quality of reappraisal study, and measured against widely-recognized national standards, verify by the end of fiscal year 2009 that the overall sales/assessment ratio of Class 4 residential property lies between 0.9 and 1.1; that the coefficient of dispersion is less than 15%; and that the price-related differential lies between 0.98 and 1.03.

Performance Measure II: By the end of the 1st quarter of 2010, verify that the statewide number of

Class 4 residential property appeals, excluding any statewide class-action appeals, to County Tax Appeal Boards is 2% or less of the number of statewide parcels, and that 80% of those appeals are either withdrawn by the appellant, adjusted by no more than 10% by the department or the appeal board, or have the original department value sustained in a final appeals decision.

Performance Measure III: By the end of the 1st quarter of 2010, verify for agricultural parcels of 160 acres or more that no more than 2% of those parcels have their agricultural land use type (classification) appealed.

Performance Measure IV: By mid-year 2009, verify that the statewide productivity or yield of agricultural lands as determined by the department of revenue is within 10% of the productivity or yield determination made by the Natural Resource and Conservation Service (NRCS) for each land use type as defined by the Department of Revenue. (To our knowledge, the external information used to make the comparison for this performance measure is the best comparative information available.)

List significant milestones and target dates to be completed in the 2009 Biennium:

Major target dates for completion of the reappraisal process are included in the performance measures, above.

Describe the current status of the measurements related to the goal:

The measurements of the overall success of the Department's reappraisal efforts cannot be computed until the reappraisal process is complete. Prior to that time, the Property Assessment Division will continue to make every effort to discover and value all properties subject to reappraisal under the direction and guidance of regional and central office supervisors. Department staff can at any time provide decision makers their judgment of whether the process is proceeding in satisfactorily in relation to the goals.

With respect to those measurements that address agricultural land classification, using GIS technology, available imagery, Farm Services Agency data, and photo interpretation, all 56 Montana counties have had the initial desk top classification completed. Ground-truthing or on-site review of agricultural land classification has also been completed in all 56 counties.

Regarding forest land classification, 48 out of 49 counties have had the initial forest land classifications completed. They are now going through a secondary review, will be ground-truthed, and then be assigned a productivity level by the University of Montana – College of Conservation and Forestry.